

Mr. Daniel T. Buckley Campaign Finance Analyst Reports Analysis Division Federal Election Commission 999 E Street, NW Washington, DC 20463

Re: Midwest Values PAC, FEC Id. No.C00416131, 30 Day Post-General Report

Dear Mr. Buckley:

This letter is in response to your request for additional information concerning the Midwest Values PAC?s (the ?Committee?s?) 30 Day Post-General Report of receipts and disbursements, covering 10/19/06-11/27/06.

With respect to the expenditures for ?Consulting ? Fundraising,? as noted by you, these expenditures were all for generic fundraising exclusively on behalf of the Committee?s own activities. None of the expenditures (nor any portion thereof) were related to or made on behalf of specific federal candidates. None of the events were held on behalf of specific federal candidates. Accordingly, all of these expenditures were correctly reported. If the Committee makes any expenditures on behalf of specific federal candidates, it reports them as such on the appropriate line of its FEC reports.

With respect to the expenditure for ?Mailing ? Fundraising? and ?Postage? noted by you, these expenditures were exclusively to assist the Committee with its own fundraising projects and activities. These expenditures contained no express advocacy, but, instead, were for the purpose of assisting the Committee in the preparation of written fundraising material on its own behalf. Finally, these expenditures were for neither a public communication containing express advocacy nor for voter drive activity containing express advocacy, and did not constitute either an independent expenditure on behalf of or an in-kind contribution to any federal candidate.

With respect to the disputed debt, that debt has been paid, and such payment was disclosed on the Committee?s most recently filed report. Although this has been paid, during the time of the dispute, the Committee was disputing this amount in its entirety, as not being an obligation of the Committee. Subsequently, the Committee was provided with clarifying information and decided to withdraw its dispute and make payment in full.

If you have any additional questions, please contact us at your convenience.

Sincerely,

Thomas Borman Treasurer